

Part Three

Data Base

Chapter 7

Undelivered Orders and History

Section I

Army Stock Fund

7-1. General

a. Army Stock Fund (ASF) Undelivered Orders. The ASF Undelivered Orders/Accounts Payable File (KXGAVK) contains the status of all open transactions pertaining to obligations, accrued expenditures, and disbursements for the ASF.

b. History. The ASF History File (AX2AVK) pertains to both ASF funded and unfunded transactions processed for a particular document number. Transactions are maintained on the file for a minimum of 6 months after the latest action date for a document number. The file is used to facilitate research effort as required during the daily financial management processing cycles.

7-2. Processing

a. Purpose. The primary purpose of these files is to facilitate analysis by document number during internal processing and (based on predetermined criteria) either automatically create and process certain adjustments or provide management with detail data for analysis and subsequent adjustment actions.

b. Accounting. The ASF Unliquidated obligations system consists of two methods of accounting:

(1) Dollar accounting. In this method, only the extended amount is considered when liquidating. If the extended amounts for obligation, receipt, and disbursement are equal, the transaction can be liquidated. The following will be dollar accounting records in the file:

(a) All materiel category "S" (subsistence).

(b) Any record for which an input transaction is processed with a different unit of issue.

(c) Any record that has received multiple receipts or disbursements with different unit prices than the original.

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(d) Any record on which the extended amount for accruals, disbursements, or obligations is unequal to the appropriate unit price times quantity.

(e) If first position of RIC is "I" or the billing DOC ID is D0 or D1.

(2) Quantity accounting. All other than those specified above will be considered quantity accounting. In this method, quantity and unit price is the basis for adjustment.

c. Posting to ASF Undelivered Orders File (KXGAVK).

(1) General.

(a) Normally, all obligation and receipt data used to record stock fund transaction will be a byproduct from BASOPS or BASOPS-PLUS supply system. Adjustments to obligations and receipts will usually be processed by the supply activities; however, certain obligations and adjustments may also be entered from FAO (e.g., tire recapping, mattress repair, etc.).

(b) Transactions processed from interfund, GSA, supply, and FAO input procedures are analyzed in this file. Each input transaction is matched by a 14-position document number to establish an original record, update an existing record or to identify a transaction that will be nonprocessed to be corrected by FAO or accountable property officer. When possible error conditions exist, a history inquiry will be generated.

(2) Criteria for posting.

(a) Incoming requisitions and receipt transactions that will post to KXGAVK will come in with negatives in front of positives (extend amount and quantity) within type/action within document number.

(b) All posting will be accomplished by considering the type/action and not DIC.

(c) All incoming transactions will be signed.

(d) Detail Consigned Inventory File will be maintained manually.

(e) Local purchase will be identified by LPC in route 10. Blank in first position of document number is not considered. (See para 2-18.)

(3) Posting obligations. Obligations will add to the existing KXGAVK record in the case of a match or build a KXGAVK record where none is found. Provision is made to treat a canceled KXGAVK record as a new record being built from the input transaction (see adjustments).

(4) Posting receipts.

(a) Receipts will normally find a matching document number on the KXGAVK file. In this case, it is posted to the appropriate field; however, since the receipt is the controlling document for fund code and supply division, an adjustment may be necessary (see adjustments).

(b) Receipts not finding a match on KXGAVK will cause a KXGAVK record to be built updating the receipt portion of the KXGAVK record. This record is flagged as an unmatched receipt and creates a history inquiry.

(c) A receipts finding a match that has a disbursement already recorded in the same net amount (KXGAVK receipts/disbursements) or greater is flagged as a receipt of inventory intransit to pass through the system. This flag is recognized in the update of the stock Fund Control File and general ledger update.

(d) Receipt detail transactions will be nonprocessed if a prior receipt has been posted and the second position of fund code is not the same and neither fund code contains GA. (If one or the other but not both contains GA, an adjustment will be made.) If the second position of the fund codes are the same, the KXGAVK receipt fund code/SD fields are moved to the receipt detail transaction.

(e) If a receipt detail transaction is being posted and a prior receipt has been posted and the unit price fields are not the same, the KXGAVK is flagged for dollar accounting.

(5) Posting disbursements.

(a) Disbursements will normally find a matching document number of KXGAVK file. In this case, it is posted to the appropriate fields; however, since the disbursement is the controlling document on unit price, an adjustment may be necessary (see adjustments).

(b) Disbursements not finding a match on KXGAVK will cause a KXGAVK record to be built updating the disbursement position of the new KXGAVK record. This record (KXGAVK) will be flagged as an unmatched disbursement and the detail record processed in the system. This detail will be flagged as "receipt of inventory intransit" so that it can be recognized by the update of the Stock Fund Control File and general ledger update.

(c) Interfund transactions will take supply division from the unique file based on activity address (requisitioner).

(d) These unmatched disbursements will be candidates for the 1996/1997/1998 suspense files after FA0 has made an analysis and the appropriate determination. Procedures for transferring these transactions to the suspense file are discussed in chapter 11.

(e) Disbursements finding a match, but not finding a receipt (net of KXGAVK receipts/disbursements) to equal or exceed the amount of the incoming disbursement, will be flagged as inventory in transit for the net amount.

(f) Disbursements matching an unfunded record that has had a receipt posted will post. This action will create a history inquiry. FA0 must research this combination and adjust the undelivered order (UDO) record.

(6) Posting multiple action transactions.

(a) Obligate and accrue transactions have the same action as if they were two separate documents as far as posting. They must, however, keep their singular identity throughout the system.

(b) Since simultaneous obligate, accrue, disburse transactions are self-liquidating, there is no need for them to be processed against the KXGAVK file.

d. Basis for automatic adjustments (quantity and dollar accounting).

(1) Priority order. Unit price, fund code, and supply division for recorded obligations, accruals, disbursements, should always agree. At times, adjustments must be made to accomplish this when an incoming record is different. A priority must be established.

(a) Unit price.

Disbursement	Major
Receipt	Int
Obligation	Minor

(b) Fund code/supply division

Receipt	Major
Disbursement	Int
Obligation	Minor

(2) Fund code and supply division. The first receipt processed will adjust fund code and supply division if different from that of the obligation and disbursement. Adjustment will be made--

(a) B35 to reverse original fund code and supply division and obligate amount through the system.

(b) B35 to establish the new fund code and supply division and obligate amount through the system. The KXGAVK file will be changed to show the new fund code and supply division.

(c) D05/FA5 to reverse original fund code and supply division and disbursement amount through the system. D05 if RIC is LPC.

(d) D05/FA5 to establish the new fund code and supply division and disbursement amount through the system. D05 if RIC is LPC.

(e) Items (a) and (c) above will have a sign reversed from that in the KXGAVK record.

(f) If a partial receipt has been recorded. Adjustments shown in (a) through (d) above will not be made. If the second position of the fund code is the same, inquire history with the following message: "Receipt previously recorded, obligation, and disbursement recorded in materiel category XX." Receipt fund code and supply division is changes to that of the KXGAVK record. If the second position of the fund code is not the same, the receipt will be nonprocessed. Inquire history with the following message: "Nonprocess receipt--fund code different."

(3) Final indicator adjustments. Adjustments are made when receipts and disbursements are shown as final and there are differences in amounts.

(a) Obligations and accruals are adjusted to match disbursements when both accruals and disbursements are shown as final.

(b) Obligations are adjusted to match accruals when accruals only are shown as final.

(c) Obligations are adjusted to match disbursements when disbursements only are shown as final.

(4) Quantity accounting unit price adjustments.

(a) Unit price adjustments are made by creating a transaction (type/action B35, B75, or C15) to reverse the old amount based on the old unit price. The appropriate fields (requisition or receipt) are re-extended using the quantity times the new unit price and a transaction created to post the new amount with the new unit price.

(b) If a disbursement has been posted, both the obligation and the accrual will be adjusted to match the disbursement if their unit prices differ from the disbursement unit price.

(c) If no disbursement has been posted, the obligation will be adjusted to match the accrual if the obligation unit price differs from the accrual unit price.

(5) Dollar accounting extended value adjustments.

(a) Adjustments are made by creating a transaction (type/action B35, B75, or C15) to reverse the old and post the new amount.

(b) When obligation, accrual, and disbursement amounts are within 10 percent of agreement plus or minus.

1 Obligations are adjusted to match accruals.

2 Obligations are adjusted to match disbursements.

3 Accruals are adjusted to match disbursements.

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e. Liquidation. Records will be liquidated when the extended amounts of obligations, accruals, and disbursements are equal.

7-3. FAD clearing action

In many instances, certain imbalance conditions will appear in the KXGAVK file that require finance and accounting division corrective action.

Section II

General Fund

7-10. Overview

a. The LXGAVK (General Fund Undelivered Orders/Accounts Payable) file contains a summary of all open non-Stock Fund transactions that pertain to obligations, accrued expenditures, and disbursements accounted for by this station (transactions effecting subledgers BXUAVK-01, 02, 03, 05, 19, 23, 24, 25, and 26).

b. The NXGAVK [Non-Stock Fund Current Month Transaction) file contains every non-Stock Fund obligation, accrual, and disbursement transaction processed during the current month. This file is used to provide data for input or created inquiry transactions and for the Non-Stock Fund Orders and Payables Listing. During month end processing, records in this file are transferred to the AX5AVK (Non-Stock Fund Closed History File).

c. The AX5AVK tile contains all transactions dropped from the NXGAVK file. The transactions will remain on this file until 6 months after the Undelivered Order Master record has been liquidated. (See AX5AVK file purge in para 15-176.)

d. Non-Stock Fund exception listings will be produced daily from transactions that are unmatched on document number, accounting classification, or activity; or when final accrual does not equal obligations; or final disbursement does not equal accruals or obligations; or if credit balances occur in any of these data elements.

All unliquidated plus current month obligation, accrual, and disbursement transactions will be reflected on the Non-Stock Fund Orders and Payables Listing.

7-11. Processing

In the daily process, obligation, accrual, and disbursement input will be matched with the outstanding undelivered orders and accounts payable transactions by document number, accounting classification, APC, and Obligation Data Code. Matched transactions will then be compared on monetary amounts. The files are updated based on the type of transaction.

b. When an obligation transaction is processed, it updates both the LXGAVK (NSF Undelivered Orders/Accounts Payable) subsidiary ledger and the NXGAVK (NSF Current Month Transaction) ledger.

c. When an accrual transaction is processed and there is a matching document number, accounting classification, APC, and Obligation Data Code, it updates both the LXGAVK subsidiary ledger and NXGAVK subsidiary ledger. If there is no matching document number, the accrual transaction is printed on the General Fund Analysis Exception Listing.

d. When a disbursement is processed, it updates both the LXGAVK and the NXGAVK subsidiary ledgers. If there is no matching document number, accounting classification, APC, and obligation Data Code, a message on the General Fund Analysis Exception Listing will indicate an unmatched disbursement has been posted.

e. During monthend processing, all records on the NXGAVK subsidiary ledger will be moved to the AX5AVK subsidiary ledger.

f. When the dollar amounts of all elements are equal, the transactions will be internally flagged as liquidated and, at monthend, will be retired from the LXGAVK subsidiary ledger. The transactions will be removed from the AX5AVK 6 months later.

g. All AX5AVK subsidiary ledgers are controlled by APC in addition to the accounting classification. Therefore, all transactions effecting these ledgers should be input with an APC.